

Audit or Review - Testing Workpaper Report

Client Name: BRAHMIS INDUSTRIES PRIVATE LIMITED

Audit No: BRA25-4 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

| | |
|-------------------------------------|---|
| Workpaper Name: | BIPL Purchases vouching |
| Created By and Date: | Admin, 18/12/2025 |
| Workpaper No: | BRA25-4/WP003 |
| Reviewed By and Date: | , |
| Type of Test: | Examination |
| Status: | Open |
| Exceeded Materiality: | NA |
| Auditor Hours Spent: | 1 |
| Notes/Steps: | a) All the payments have been duly authorized by a competent authority. b) Ensure that all payments relate to business. c) Ensure that all payments have been received by the correct payee and acknowledged by a receipt note or in the voucher itself. d) See that expenses relate to the period under audit. e) Ensure that no personal expenses are charged as business expenditure. f) See the mode of payment cash, cheque etc. and relate to corresponding entry in cash or bank book. g) Ensure that if any payment relates to the period that extends to next year, a proportionate amount is carried forward as pre-paid expense. |
| Deviations/Exceptions Noted: | NA |
| Critical Audit Matter(CAM): | na |
| Conclusion: | na |
| Attachments: | 0 |
| Workpaper Name: | 002 |
| Created By and Date: | Admin, 17/12/2025 |
| Workpaper No: | BRA25-4/WP002 |
| Reviewed By and Date: | , |
| Type of Test: | Examination |
| Status: | Closed |
| Exceeded Materiality: | No |
| Auditor Hours Spent: | 4 |
| Notes/Steps: | vouching of opening balance with previous year audited closing balance bank account vouching in bank statements cash expenses vouching in cash voucher that they dont exceed the limit vouching of expenses so that the tds complianace are made |
| Deviations/Exceptions Noted: | except in repair and maintnace the TDS complianace are fulfilled no deviation in bank accounts opening balance are matching with closing balance of pervious year no cash expenses are more than 10k per day to the single party |
| Critical Audit Matter(CAM): | no critical matters have been found |
| Conclusion: | except in the repair and maintance TDS all other matters are complained with |
| Attachments: | 2 |
| Workpaper Name: | WP001 |
| Created By and Date: | Admin, 17/12/2025 |

| | |
|-------------------------------------|--|
| Workpaper No: | BRA25-4/WP001 |
| Reviewed By and Date: | , |
| Type of Test: | Observation |
| Status: | Closed |
| Exceeded Materiality: | No |
| Auditor Hours Spent: | 0 |
| Notes/Steps: | a) Verify the retained earning balance with previous period financial statements. b) Check whether the undistributed profit /loss transferred in the current financial year. c) Check whether during the year there is any effect of buy-back, re-issue of shares on premium, revaluation reserve. d) Check whether any shares has been issued to employees under ESOP's as per Ind AS 102. |
| Deviations/Exceptions Noted: | no deviation |
| Critical Audit Matter(CAM): | no critical audit matters |
| Conclusion: | no deviation found in the verfication of opening balance |
| Attachments: | 0 |
| | |